

107TH CONGRESS  
1ST SESSION

# H. R. 1727

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## AN ACT

To amend the Taxpayer Relief Act of 1997 to provide for consistent treatment of survivor benefits for public safety officers killed in the line of duty.



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To amend the Taxpayer Relief Act of 1997 to provide for consistent treatment of survivor benefits for public safety officers killed in the line of duty.

1       *Be it enacted by the Senate and House of Representa-*  
2   *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2       This Act may be cited as the “Fallen Hero Survivor  
3 Benefit Fairness Act of 2001”.

4 **SEC. 2. CONSISTENT TREATMENT OF SURVIVOR BENEFITS**  
5 **FOR PUBLIC SAFETY OFFICERS KILLED IN**  
6 **THE LINE OF DUTY.**

7       Subsection (b) of section 1528 of the Taxpayer Relief  
8 Act of 1997 (Public Law 105–34) is amended by striking  
9 the period and inserting “, and to amounts received in  
10 taxable years beginning after December 31, 2001, with re-  
11 spect to individuals dying on or before December 31,  
12 1996.”.

Passed the House of Representatives May 15, 2001.

Attest:

*Clerk.*